

21—90.18(203C) Adjustment of records.

90.18(1) *Adjustment of records for operational shrink.* A consistent operational shrink shall be taken on grain handled and documented on a monthly basis in the warehouse records. An operational shrink is not required to be taken when there has been no movement of a particular kind of grain.

90.18(2) *Other record adjustments.* Any reduction of record obligation shall be justified. Any increase in adjustments of record obligation shall be made only upon department approval or request. An upward adjustment may be made to the records at any time that a total weigh-up for a particular kind of grain is made and all records of the weigh-up have been maintained for verification. The licensee may make upward adjustments for rail and barge shipments based upon actual unloaded weights when the origin weights were estimated. Outbound truck shipments must be weighed on the licensee's scale if one is available. If the outbound shipment cannot be weighed in a single draft, the licensee may adjust the record to reflect the unloaded weights. A warehouse operator may voluntarily adjust the records at the time of examination when the measured inventory exceeds the record obligation in an amount in excess of 1½ percent. All adjustments shall be readily identifiable in the daily position record. Unless the delivered weight is adjusted for and reflects dry bushels, all adjustments for moisture shall be shown in the adjustment column. A computer-generated scale ticket listing that shows gross weights and net weights will satisfy the requirements of this rule.

This rule is intended to implement Iowa Code sections 203C.2 and 203C.35.